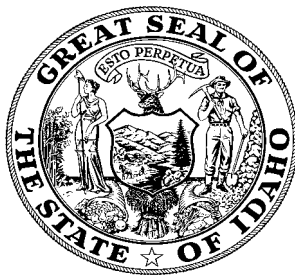


**Company Number:**\_\_\_\_\_

## **Railroad Industry Operator Statement**

**Company Name:**\_\_\_\_\_



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name and title

Telephone number

## GENERAL INSTRUCTIONS

1. This statement and all additional documentation you wish to have considered are for the calendar year ending December 31, 2003. This statement must be submitted to the Idaho State Tax Commission by April 30, 2004.

**Centrally Assessed Property Section  
Property Appraisal Bureau  
Idaho State Tax Commission  
P O Box 36  
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If the information cannot be provided, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks, or reference on attached pages of explanation.
4. Where the space provided is insufficient, insert and number additional pages. Photocopies or computer-generated pages may be used. For example, if you need to add pages to report your leased machines and equipment on page 18 number the pages 18A 18B, 18C, etc.
5. Please submit any additional information that may affect the valuation of the property.
6. If information matching what is being requested has already been created, you may substitute that information.
7. If an option for removing intangible personal property is not selected (page 6), option A will become the default method. For example: investments in custom software are exempted as intangible personal property. Custom software is defined as:  
    . . . software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
8. Additional reports to be included are the annual report to partners and stockholders, operating and financial year-end company report, Surface Transportation Board annual report R-1, and any abandonments filed with the Surface Transportation Board.
9. If you elect the qualified property exemption in lieu of investment tax credit, you must complete page 7.
10. Please provide the five-year projections on page 10.

**If you have any questions about completing this form, please call our office at (208) 334-7722.**

## COMPANY INFORMATION

### Appraisal Tax Representative

|   |       |  |
|---|-------|--|
| Representative (This person will receive the appraisal and all appraisal correspondence.) |       |  |
| Title   |       |  |
| Mailing Address   |       |  |
| Address Line 1  |       |  |
| Address Line 2  |       |  |
| City  | State | Zip Code                               |
| Country (if not in the U.S.)  |       | Federal Employer Identification Number |
| E-mail Address  |       |  |
| Telephone Number  |       | Fax Number                             |

### Mapping and Tax Code Area Representative

|  |            |
|--|------------|
| Representative (This person will receive the tax code area mapping information.) |            |
| Title  |            |
| E-mail Address   |            |
| Telephone Number   | Fax Number |

### Tax Bill Representative

|   |            |
|---|------------|
| Representative (This person will receive the tax bill.) |            |
| Title   |            |
| E-mail Address  |            |
| Telephone Number  | Fax Number |

(Include long-term debt that matures within one year.)

Company: \_\_\_\_\_

[illegible]

| PREFERRED STOCK DATA                              |            |                   |                        |
|---|------------|-------------------|------------------------|
| Company   |            |                   | Report for Year Ending |
| Trading Symbol                                    |            |                   | Parent                 |
| Exchange  |            |                   | Subsidiary             |
| Stock Not Traded                                  |            |                   |                        |
| Month   | High Price | Low Price         |                        |
| January   |            |                   |                        |
| February  |            |                   |                        |
| March   |            |                   |                        |
| April   |            |                   |                        |
| May   |            |                   |                        |
| June  |            |                   |                        |
| July  |            |                   |                        |
| August  |            |                   |                        |
| September   |            |                   |                        |
| October   |            |                   |                        |
| November  |            |                   |                        |
| December  |            |                   |                        |
| Average   |            |                   |                        |
| Number of Shares Outstanding at Beginning of Year |            |                   |                        |
| Number of Shares Outstanding at End of Year       |            |                   |                        |
| Average Price x Shares Outstanding                |            |                   |                        |
| SOURCE (Check the source used.)                   |            |                   |                        |
| Moody's   | Value Line | Standard & Poor's | Other                  |
|   |            |                   |                        |

| COMMON STOCK DATA                                 |            |                   |                        |
|---|------------|-------------------|------------------------|
| Company   |            |                   | Report for Year Ending |
| Trading Symbol                                    |            |                   | Parent                 |
| Exchange  |            |                   | Subsidiary             |
| Stock Not Traded                                  |            |                   |                        |
| Month   | High Price | Low Price         |                        |
| January   |            |                   |                        |
| February  |            |                   |                        |
| March   |            |                   |                        |
| April   |            |                   |                        |
| May   |            |                   |                        |
| June  |            |                   |                        |
| July  |            |                   |                        |
| August  |            |                   |                        |
| September   |            |                   |                        |
| October   |            |                   |                        |
| November  |            |                   |                        |
| December  |            |                   |                        |
| Average   |            |                   |                        |
| Number of Shares Outstanding at Beginning of Year |            |                   |                        |
| Number of Shares Outstanding at End of Year       |            |                   |                        |
| Average Price x Shares Outstanding                |            |                   |                        |
| SOURCE (Check the source used.)                   |            |                   |                        |
| Moody's   | Value Line | Standard & Poor's | Other                  |
|   |            |                   |                        |

## EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how the value was determined. In all instances values shown must be **depreciated** or **amortized** values. Attach a separate page for calculations if needed.

|   | Value | Calculation (Include account number or detailed description.) |
|---|-------|---|
| A. Licensed Vehicles (§63-602J)   |       |   |
| B. Pollution Control (§63-602P)<br>(Include only pollution control equipment in Idaho.) <b>Property Tax Rule 125: The completed declaration must be filed by March 15, 2003</b> |       |   |
| C. Intangible Personal Property (§63-602L and Property Tax Rule 615)  |       |   |
| Contracts and Contract Rights   |       |   |
| Copyrights  |       |   |
| Custom Computer Programs<br>(See general instructions, page 1, item 7.)   |       |   |
| Customer Lists  |       |   |
| Franchises  |       |   |
| Goodwill  |       |   |
| Licenses  |       |   |
| Patents   |       |   |
| Rights-of-way that are possessory only and not accompanied by title   |       |   |
| Trademarks  |       |   |
| Trade Secrets   |       |   |
| D. Others (Include itemized list, values, and provide legal and factual basis for exemption.)   |       |   |

Check the preferred option to remove intangible personal property from the appraised value.

- ☐ Option A. Value of exempt intangible personal property is subtracted out at the system level.
- ☐ Option B. Value of exempt intangible personal property is subtracted out at the state level.
- ☐ Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

## QUALIFIED PROPERTY EXEMPTION IN LIEU OF INVESTMENT TAX CREDIT

A property tax exemption in lieu of investment tax credit for qualified property may be elected under Idaho code § 63-3029B. For the qualifications for this property tax exemption, see Idaho code § 63-3029B and Property Tax Administrative Rule 988 (IDAPA Section 35.01.03.988), Administrative and Enforcement Rule 450 (IDAPA 35.02.01.450), and Income Tax Administrative Rule 719 (IDAPA 35.01.01.719).

The information listed below must be consistent with the information listed on Income Tax Form 49E, which you have attached to claim this exemption. The maximum value exempted for all qualified property purchased used in any one year is \$150,000. In the column labeled "New or Used," for all property purchased used indicate the value for which you request the exemption. The maximum value exempted for qualified property purchased is unlimited.

| Reference Number | Asset Description | Asset Location<br>(County) | Year<br>Manufactured | Date<br>Placed in<br>Service | New or<br>Used | Original Cost |
|------------------|-------------------|----------------------------|----------------------|------------------------------|----------------|---------------|
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |
|                  |                   |                            |                      |                              |                |               |

Total value of property elected for qualified investment property tax exemption \$ \_\_\_\_\_

I affirm that, to the best of my knowledge and belief, the above named property has been elected on the Form 49E and is a qualified investment under Idaho Code § 63-3029B.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_



| STATEMENT OF FINANCIAL POSITION - PART 1                     |               |                              |                        |
|--|---------------|------------------------------|------------------------|
| From R-1 Schedule 200  |               | System                       |                        |
| Item   | Acct. No.     | Balance at Beginning of Year | Balance at End of Year |
| <b>CURRENT ASSETS</b>  |               |                              |                        |
| 1 Cash   | 701           |                              |                        |
| 2 Temporary Cash Investments                                 | 702           |                              |                        |
| 3 Special Deposits   | 703           |                              |                        |
| <b>ACCOUNTS RECEIVABLE</b>                                   |               |                              |                        |
| 4 Loans and Notes  | 704           |                              |                        |
| 5 Interline and Other Balances                               | 705           |                              |                        |
| 6 Customers  | 706           |                              |                        |
| 7 Other Receivables  | 707           |                              |                        |
| 8 Accrued Accounts (Receivables)                             | 708, 709      |                              |                        |
| 9 Receivables from Affiliates                                | 708.5         |                              |                        |
| 10 (Less) Allowance for Uncollectibles                       | 709.5         |                              |                        |
| 11 Working Funds, Prepayments and Deferred Income Tax Debits | 710, 711, 714 |                              |                        |
| 12 Materials and Supplies                                    | 712           |                              |                        |
| 13 Other Current Assets                                      | 713           |                              |                        |
| 14 <b>Total Current Assets</b>                               |               |                              |                        |
| <b>OTHER ASSETS</b>  |               |                              |                        |
| 15 Special Funds   | 715, 716, 717 |                              |                        |
| 16 Investments and Advances Affiliated Companies             | 721, 721.5    |                              |                        |
| 17 Other Investments and Advances                            | 722, 723      |                              |                        |
| 18 Allowances for Net Losses                                 | 724           |                              |                        |
| 19 Equity Securities/Noncurrent or Uncharged                 |               |                              |                        |
| 20 Property Used in Noncarrier Operations                    | 737, 738      |                              |                        |
| 21 (Less) Depreciation for Line 20                           |               |                              |                        |
| 22 Other Assets  | 739, 741      |                              |                        |
| 23 Other Deferred Debits                                     | 743           |                              |                        |
| 24 Accumulated Deferred Income Tax Debits                    | 744           |                              |                        |
| 25 <b>Total Other Assets</b>                                 |               |                              |                        |
| <b>ROAD AND EQUIPMENT</b>                                    |               |                              |                        |
| 26 Road  | 731, 732      |                              |                        |
| 27 Equipment   | 731, 732      |                              |                        |
| 28 Unallocated Items   | 731, 732      |                              |                        |
| 29 Accumulated Depreciation and Amortization                 | 733, 735      |                              |                        |
| 30 <b>Net Road and Equipment</b>                             |               |                              |                        |
| 31 <b>Total Assets</b>                                       |               |                              |                        |

| STATEMENT OF FINANCIAL POSITION - PART 2                           |                              |                              |  |                        |  |
|--|------------------------------|------------------------------|--|------------------------|--|
| From R-1 Schedule 200  |                              | System                       |  |                        |  |
| Item   | Account Number               | Balance at Beginning of Year |  | Balance at End of Year |  |
| CURRENT LIABILITIES  |                              |                              |  |                        |  |
| Loans and Notes Payable  | 751                          |                              |  |                        |  |
| Accounts: Interline/Other Balances                                 | 752                          |                              |  |                        |  |
| Audited Accounts and Wages   | 753                          |                              |  |                        |  |
| Other Accounts Payable   | 754                          |                              |  |                        |  |
| Interest and Dividend Payable                                      | 755, 756                     |                              |  |                        |  |
| Payable to Affiliates  | 757                          |                              |  |                        |  |
| Accrued Accounts Payable   | 759                          |                              |  |                        |  |
| Taxes Accrued  | 760, 761, 761.5, 762         |                              |  |                        |  |
| Other Current Liabilities  | 763                          |                              |  |                        |  |
| Equipment Obligations and Other Long Term Debt Due within One Year | 764                          |                              |  |                        |  |
| Total Current Liabilities  |                              |                              |  |                        |  |
| NONCURRENT LIABILITIES   |                              |                              |  |                        |  |
| Funded Debt - Unmatured  | 765, 767                     |                              |  |                        |  |
| Equipment Obligations (Trusts)                                     | 766                          |                              |  |                        |  |
| Capitalized Lease Obligations                                      | 766.5                        |                              |  |                        |  |
| Debt in Default  | 768                          |                              |  |                        |  |
| Accounts Payable: Affiliated Companies                             | 769                          |                              |  |                        |  |
| Unamortized Debt Premium   | 770.1, 770.2                 |                              |  |                        |  |
| Interest in Default  | 781                          |                              |  |                        |  |
| Deferred Revenues - Transfers from Government                      | 783                          |                              |  |                        |  |
| Accumulated Deferred Income Tax Credit                             | 786                          |                              |  |                        |  |
| Other Long-term Liabilities and Deferred Credits                   | 771, 772, 774, 775, 782, 784 |                              |  |                        |  |
| Total Noncurrent Liabilities                                       |                              |                              |  |                        |  |
| SHAREHOLDERS' EQUITY   |                              |                              |  |                        |  |
| Total Capital Stock  |                              |                              |  |                        |  |
| Common Stock   | 791                          |                              |  |                        |  |
| Preferred Stock  | 792                          |                              |  |                        |  |
| Discount on Capital Stock  |                              |                              |  |                        |  |
| Additional Capital   | 794, 795                     |                              |  |                        |  |
| Retained Earnings - Appropriated                                   | 797                          |                              |  |                        |  |
| Unappropriated   | 798                          |                              |  |                        |  |
| Net Unrealized Loss on Noncurrent Marketable Equity Securities     | 798.1                        |                              |  |                        |  |
| (Less) Treasury Stock - Shares                                     | 798.5                        |                              |  |                        |  |
| Net Shareholders' Equity   |                              |                              |  |                        |  |
| Total Liabilities and Shareholders' Equity                         |                              |                              |  |                        |  |

## Five-Year Projections

|                      |      |      |      |      |      |
|----------------------|------|------|------|------|------|
|                      | 20__ | 20__ | 20__ | 20__ | 20__ |
|                      |      |      |      |      |      |
| Operating Income     |      |      |      |      |      |
| Operating Cash Flows |      |      |      |      |      |
| Capital Expenses     |      |      |      |      |      |

If you have projections beyond the next five years, please provide this data as well on additional sheets.

Remarks:

| RESULTS OF OPERATIONS - PART 1  |           |                              |                        |
|---|-----------|------------------------------|------------------------|
| From R-1 Schedule 210   |           | System                       |                        |
| Ordinary Items  | Acct. No. | Balance at Beginning of Year | Balance at End of Year |
| <b>OPERATING INCOME</b>   |           |                              |                        |
| <b>RAILWAY OPERATING INCOME</b>   |           |                              |                        |
| 1 Freight   | 101       |                              |                        |
| 2 Passenger   | 102       |                              |                        |
| 3 Passenger - Related   | 103       |                              |                        |
| 4 Switching   | 140       |                              |                        |
| 5 Water Transfers   | 105       |                              |                        |
| 6 Demurrage   | 106       |                              |                        |
| 7 Incidental  | 110       |                              |                        |
| 8 Joint Facility - Credits  | 121       |                              |                        |
| 9 Joint Facility - Debits   | 122       |                              |                        |
| 10 Railway Operating Revenues (Exclusive of Transfers from Government Authorities - lines 1- 9) | 501       |                              |                        |
| 11 Railway Operating Revenues - Transfers from Government Authorities for Current Operations    | 502       |                              |                        |
| 12 Railway Operating Revenues - Amortization of Deferred Transfers from Government Authorities  | 503       |                              |                        |
| 13 <b>Total Revenue from Operations</b>   |           |                              |                        |
| 14 Railway Operating Expenses   | 531       |                              |                        |
| 15 <b>Net Revenue from Railway Operations</b>   |           |                              |                        |
| <b>OTHER INCOME</b>   |           |                              |                        |
| 16 Revenue from Noncarrier Property   | 506       |                              |                        |
| 17 Miscellaneous Rent Income  | 510       |                              |                        |
| 18 Profit - Separate Properties   | 512       |                              |                        |
| 19 Dividend Income (Cost Method)  | 513       |                              |                        |
| 20 Interest Income  | 514       |                              |                        |
| 21 Income from Sinking Funds, etc.  | 516       |                              |                        |
| 22 Release of Premiums - Debt   | 517       |                              |                        |
| 23 Contract Reimbursements  | 518       |                              |                        |
| 24 Miscellaneous Income from Affiliated Companies   | 519       |                              |                        |
| 25 Dividends  |           |                              |                        |
| 26 Equity in Undistributed Earnings   |           |                              |                        |
| 27 <b>Total Other Income</b>  |           |                              |                        |
| 28 <b>Total All Income</b>  |           |                              |                        |
| <b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>   |           |                              |                        |
| 29 Expenses of Noncarrier Property  | 534       |                              |                        |
| 30 Miscellaneous Taxes  | 544       |                              |                        |
| 31 Separate Property Losses   | 545       |                              |                        |
| 32 Maintenance of Investment - Organization   | 549       |                              |                        |
| 33 Income Transferred Under Contract  | 550       |                              |                        |
| 34 Miscellaneous Income Charges   | 551       |                              |                        |
| 35 Uncollectible Accounts   | 553       |                              |                        |
| 36 <b>Total Miscellaneous Deductions</b>  |           |                              |                        |

| <b>RESULTS OF OPERATIONS - PART 2</b> |  |                  |  |
|---------------------------------------|--|------------------|--|
| <b>From R-1 Schedule 210</b>          |  | <b>System</b>    |  |
|                                       | <b>ORDINARY ITEMS</b>                                      | <b>Acct. No.</b> | <b>Balance at Beginning of Year</b><br><b>Balance at End of Year</b> |
| 37                                    | Income Available for Fixed Charges (lines 28 thru 36)      |                  |  |
|                                       | <b>INTEREST ON FUNDED DEBT</b>                             |                  |  |
| 38                                    | Fixed Interest not in Default                              | 546              |  |
| 39                                    | Interest in Default  | 546              |  |
| 40                                    | Interest on Unfunded Debt                                  | 547              |  |
| 41                                    | Amortization of Discount - Funded Debt                     | 548              |  |
| 42                                    | <b>Total Fixed Charges</b>                                 |                  |  |
| 43                                    | <b>Income after Fixed Charges</b>                          |                  |  |
| 44                                    | Other Deductions   |                  |  |
|                                       | <b>INTEREST ON FUNDED DEBT</b>                             |                  |  |
| 45                                    | Contingent Interest  | 546              |  |
| 46                                    | Infrequent Items (Debit) Credit                            | 555              |  |
| 47                                    | Income (Loss) Continued Operations before Income Taxes     |                  |  |
|                                       | <b>PROVISION FOR INCOME TAXES</b>                          |                  |  |
| 48                                    | Income Taxes on Ordinary Income                            | 556              |  |
| 49                                    | Federal Income Taxes                                       |                  |  |
| 50                                    | State Income Taxes   |                  |  |
| 51                                    | Other Income Taxes   |                  |  |
| 52                                    | Provision for Deferred Income Taxes                        | 557              |  |
| 53                                    | <b>Total Provision for Income Taxes</b>                    |                  |  |
| 54                                    | Income from Continued Operations                           |                  |  |
|                                       | <b>DISCONTINUED OPERATIONS</b>                             |                  |  |
| 55                                    | Income (Loss) from Discontinued Operations                 | 560              |  |
| 56                                    | (Less) Applicable Income Taxes                             |                  |  |
| 57                                    | Gain (Loss) Disposal of Discontinued Operations            | 562              |  |
| 58                                    | (Less) Applicable Income Taxes                             |                  |  |
| 59                                    | Income Before Extraordinary Items                          |                  |  |
|                                       | <b>EXTRAORDINARY ITEMS &amp; ACCOUNTING CHANGES</b>        |                  |  |
| 60                                    | Extraordinary Items (Net)                                  | 570              |  |
| 61                                    | Income Taxes on Extraordinary Items                        | 590              |  |
| 62                                    | Provision for Deferred Income Taxes on Extraordinary Items | 591              |  |
| 63                                    | <b>Total Extraordinary Items</b>                           |                  |  |
| 64                                    | Cumulative Effect of Changes in Accounting Principles      | 592              |  |
| 65                                    | (Less) Applicable Income Taxes                             |                  |  |
| 66                                    | <b>Net Income (Loss)</b>                                   |                  |  |
|                                       | <b>RECONCILIATION OF NET RAILWAY OPERATING INCOME</b>      |                  |  |
| 67                                    | Net Revenues from Railway Operations                       |                  |  |
| 68                                    | Income Taxes on Ordinary Income                            | 556              |  |
| 69                                    | Provision for Deferred Income Taxes                        | 557              |  |
| 70                                    | Income from Leases of Road and Equipment                   |                  |  |
| 71                                    | Rent Paid for Leases of Road and Equipment                 |                  |  |
| 72                                    | <b>Net Railway Operating Income (Loss)</b>                 |                  |  |

| COST INDICATOR DATA - SYSTEM                     |            |                              |                        |                          |
|--|------------|------------------------------|------------------------|--------------------------|
| From R-1 Schedule 330                            |            | System                       |                        |                          |
| Item   | Acct. No.  | Balance at Beginning of Year | Balance at End of Year | Accumulated Depreciation |
| Land for Transportation Purposes                 | 2          |                              |                        |                          |
| Grading  | 3          |                              |                        |                          |
| Other Rights-of-Way Expenditures                 | 4          |                              |                        |                          |
| Tunnels and Subways                              | 5          |                              |                        |                          |
| Bridges, Trestles, and Culverts                  | 6          |                              |                        |                          |
| Other Elevated Structures                        | 7          |                              |                        |                          |
| Ties   | 8          |                              |                        |                          |
| Rail and Other Track Material                    | 9          |                              |                        |                          |
| Ballast  | 11         |                              |                        |                          |
| Fences, Snowsheds, and Signs                     | 13         |                              |                        |                          |
| Stations and Office Buildings                    | 16         |                              |                        |                          |
| Roadway Buildings                                | 17         |                              |                        |                          |
| Water and Fuel Stations                          | 18         |                              |                        |                          |
| Shops and Engine Houses                          | 20         |                              |                        |                          |
| Warehouses and Docks                             | 22-23      |                              |                        |                          |
| Coal and Ore Terminals                           | 24         |                              |                        |                          |
| TOFC/COFC Terminals                              | 25         |                              |                        |                          |
| Communications Systems                           | 26         |                              |                        |                          |
| Signals and Interlockers                         | 27         |                              |                        |                          |
| Power Plants and Systems                         | 29, 31, 45 |                              |                        |                          |
| Other Structures                                 | 35         |                              |                        |                          |
| Roadway Machinery                                | 37         |                              |                        |                          |
| Public Improvements - Construction               | 39         |                              |                        |                          |
| Shop Machinery                                   | 44         |                              |                        |                          |
| Total Expenditures - Road                        |            |                              |                        |                          |
| Locomotives                                      | 52         |                              |                        |                          |
| Freight Train Cars                               | 53         |                              |                        |                          |
| Passenger Train Cars                             | 54         |                              |                        |                          |
| Highway Revenue Equipment                        | 55         |                              |                        |                          |
| Floating Equipment                               | 56         |                              |                        |                          |
| Work Equipment                                   | 57         |                              |                        |                          |
| Other Equipment                                  | 58         |                              |                        |                          |
| Computer Systems - PC, Word Processing Equipment | 59         |                              |                        |                          |
| Total Expenditures - Equipment                   |            |                              |                        |                          |
| Interest During Construction                     | 76         |                              |                        |                          |
| Other Investments                                | 80         |                              |                        |                          |
| Construction Work in Progress                    | 90         |                              |                        |                          |
| Total for Other - Expenditures                   |            |                              |                        |                          |
| Grand Total                                      |            |                              |                        |                          |

| COST INDICATOR DATA - STATE                      |                |                              |                        |                          |
|--|----------------|------------------------------|------------------------|--------------------------|
| From R-1 Schedule 330                            |                | Idaho                        |                        |                          |
| Item   | Account Number | Balance at Beginning of Year | Balance at End of Year | Accumulated Depreciation |
| Land for Transportation Purposes                 | 2              |                              |                        |                          |
| Grading  | 3              |                              |                        |                          |
| Other Rights-of-Way Expenditures                 | 4              |                              |                        |                          |
| Tunnels and Subways                              | 5              |                              |                        |                          |
| Bridges, Trestles, and Culverts                  | 6              |                              |                        |                          |
| Other Elevated Structures                        | 7              |                              |                        |                          |
| Ties   | 8              |                              |                        |                          |
| Rail and Other Track Material                    | 9              |                              |                        |                          |
| Ballast  | 11             |                              |                        |                          |
| Fences, Snowsheds, and Signs                     | 13             |                              |                        |                          |
| Stations and Office Buildings                    | 16             |                              |                        |                          |
| Roadway Buildings                                | 17             |                              |                        |                          |
| Water and Fuel Stations                          | 18             |                              |                        |                          |
| Shops and Engine Houses                          | 20             |                              |                        |                          |
| Warehouses and Docks                             | 22-23          |                              |                        |                          |
| Coal and Ore Terminals                           | 24             |                              |                        |                          |
| TOFC/COFC Terminals                              | 25             |                              |                        |                          |
| Communications Systems                           | 26             |                              |                        |                          |
| Signals and Interlockers                         | 27             |                              |                        |                          |
| Power Plants and Systems                         | 29, 31, 45     |                              |                        |                          |
| Other Structures                                 | 35             |                              |                        |                          |
| Roadway Machinery                                | 37             |                              |                        |                          |
| Public Improvements - Construction               | 39             |                              |                        |                          |
| Shop Machinery                                   | 44             |                              |                        |                          |
| Total Expenditures - Road                        |                |                              |                        |                          |
| Locomotives                                      | 52             |                              |                        |                          |
| Freight Train Cars                               | 53             |                              |                        |                          |
| Passenger Train Cars                             | 54             |                              |                        |                          |
| Highway Revenue Equipment                        | 55             |                              |                        |                          |
| Floating Equipment                               | 56             |                              |                        |                          |
| Work Equipment                                   | 57             |                              |                        |                          |
| Other Equipment                                  | 58             |                              |                        |                          |
| Computer Systems - PC, Word Processing Equipment | 59             |                              |                        |                          |
| Total Expenditures - Equipment                   |                |                              |                        |                          |
| Interest During Construction                     | 76             |                              |                        |                          |
| Other Investments                                | 80             |                              |                        |                          |
| Construction Work in Progress                    | 90             |                              |                        |                          |
| Total for Other - Expenditures                   |                |                              |                        |                          |
| Grand Total                                      |                |                              |                        |                          |

| MILES OF ROAD LISTED BY STATES (ALL TRACKS) |                    |                      |                                 |  |                                       |                                       |                           |                            |
|---|--------------------|----------------------|---------------------------------|--|---------------------------------------|---------------------------------------|---------------------------|----------------------------|
| State                                       | Main Line<br>Owned | Branch Line<br>Owned | Line<br>Operated<br>Under Lease | Line<br>Operated<br>Under<br>Trackage<br>Right | Line<br>Operated<br>Under<br>Contract | Miles of Yard<br>Tracks and<br>Siding | Total Mileage<br>Operated | Line Owned<br>Not Operated |
| Alabama                                     |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Alaska                                      |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Arizona                                     |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Arkansas                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |
| California                                  |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Colorado                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Connecticut                                 |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Delaware                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Florida                                     |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Georgia                                     |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Hawaii                                      |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Idaho                                       |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Illinois                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Indiana                                     |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Iowa  |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Kansas                                      |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Kentucky                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Louisiana                                   |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Maine                                       |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Maryland                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Massachusetts                               |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Michigan                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Minnesota                                   |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Mississippi                                 |                    |                      |                                 |  |                                       |                                       |                           |                            |
| Missouri                                    |                    |                      |                                 |  |                                       |                                       |                           |                            |



| <b>MILES OF ROAD LISTED BY STATES (ALL TRACKS)</b> |                        |                          |                                  |   |                                     |  |                               |                                |
|--|------------------------|--------------------------|----------------------------------|---|-------------------------------------|--|-------------------------------|--------------------------------|
| <b>State</b>                                       | <b>Main Line Owned</b> | <b>Branch Line Owned</b> | <b>Line Operated Under Lease</b> | <b>Line Operated Under Trackage Right</b> | <b>Line Operated Under Contract</b> | <b>Miles of Yard Tracks and Siding</b> | <b>Total Mileage Operated</b> | <b>Line Owned Not Operated</b> |
| Montana  |                        |                          |                                  |   |                                     |  |                               |                                |
| Nebraska   |                        |                          |                                  |   |                                     |  |                               |                                |
| Nevada   |                        |                          |                                  |   |                                     |  |                               |                                |
| New Hampshire                                      |                        |                          |                                  |   |                                     |  |                               |                                |
| New Jersey   |                        |                          |                                  |   |                                     |  |                               |                                |
| New Mexico   |                        |                          |                                  |   |                                     |  |                               |                                |
| New York   |                        |                          |                                  |   |                                     |  |                               |                                |
| North Carolina                                     |                        |                          |                                  |   |                                     |  |                               |                                |
| North Dakota                                       |                        |                          |                                  |   |                                     |  |                               |                                |
| Ohio   |                        |                          |                                  |   |                                     |  |                               |                                |
| Oklahoma   |                        |                          |                                  |   |                                     |  |                               |                                |
| Oregon   |                        |                          |                                  |   |                                     |  |                               |                                |
| Pennsylvania                                       |                        |                          |                                  |   |                                     |  |                               |                                |
| Rhode Island                                       |                        |                          |                                  |   |                                     |  |                               |                                |
| South Carolina                                     |                        |                          |                                  |   |                                     |  |                               |                                |
| South Dakota                                       |                        |                          |                                  |   |                                     |  |                               |                                |
| Tennessee  |                        |                          |                                  |   |                                     |  |                               |                                |
| Texas  |                        |                          |                                  |   |                                     |  |                               |                                |
| Utah   |                        |                          |                                  |   |                                     |  |                               |                                |
| Vermont  |                        |                          |                                  |   |                                     |  |                               |                                |
| Virginia   |                        |                          |                                  |   |                                     |  |                               |                                |
| Washington   |                        |                          |                                  |   |                                     |  |                               |                                |
| West Virginia                                      |                        |                          |                                  |   |                                     |  |                               |                                |
| Wisconsin  |                        |                          |                                  |   |                                     |  |                               |                                |
| Wyoming  |                        |                          |                                  |   |                                     |  |                               |                                |
| <b>Total</b>                                       |                        |                          |                                  |   |                                     |  |                               |                                |

| INTERSTATE ALLOCATION OF VALUE                                  |             |                       |                      |                   |
|---|-------------|-----------------------|----------------------|-------------------|
| Main Categories   | Data Source | Reported System Value | Reported Idaho Value | Idaho % of System |
| I. Property Factors (Owned or Operated - Under Trackage Rights) |             |                       |                      |                   |
| Total Miles of all Track  |             |                       |                      |                   |
| Total Miles of Road   |             |                       |                      |                   |
| II. Usage Factors   |             |                       |                      |                   |
| Locomotive Unit Miles   |             |                       |                      |                   |
| Car Unit Miles (1,000s)   |             |                       |                      |                   |
| Ton Miles of Revenue Freight                                    |             |                       |                      |                   |
| III. Freight Mix Characters                                     |             |                       |                      |                   |
| Originating Revenue Freight - Tons                              |             |                       |                      |                   |
| Terminating Revenue Freight - Tons                              |             |                       |                      |                   |
| Received Revenue Freight - Tons                                 |             |                       |                      |                   |
| Delivered Revenue Freight - Tons                                |             |                       |                      |                   |

[illegible]

# IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

| County | Tax Code<br>Area<br>Number | Name of Leasing<br>Company | Number<br>of Units | Description of<br>Equipment Leased | Year<br>Built | Original<br>Cost<br>(New) | Tax<br>Commission<br>Use Only |
|--------|----------------------------|----------------------------|--------------------|------------------------------------|---------------|---------------------------|-------------------------------|
|        |                            |                            |                    |                                    |               |                           | Market Value                  |
|        |                            |                            |                    |                                    |               |                           |                               |

**SYSTEM DECLARATION OF LEASED PROPERTY  
NONCAPITALIZED LEASES**

(Furnish copies of all leases.)

| Location of Property | Leased From | Description of Property | Year Built | Original Cost (New) | Rental Expense |
|----------------------|-------------|-------------------------|------------|---------------------|----------------|
|                      |             |                         |            |                     |                |

## MILEAGE BY TAX CODE AREA

All information must be reported by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

| County<br>(List in alpha order.) | Tax Code Area Number<br>(List in numerical order<br>within county.)<br>(One total per code area<br>per county) <sup>1</sup> | Branch Line | Railroad Mileage (Carried to two decimal places) |                  |            |
|----------------------------------|---|-------------|--|------------------|------------|
|                                  |   |             | Main Line  | Second Main Line | Side Track |
|                                  |   |             |  |                  |            |

<sup>1</sup> Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

## PROPERTY NOT APPORTIONED (SITUS)

All information must be reported by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

| County | Tax Code Area<br>Number | Description of Property | Undepreciated Investment<br><sup>1</sup> (Round to nearest<br>dollar.) |
|--------|-------------------------|-------------------------|--|
|        |                         |                         |  |

<sup>1</sup>Report undepreciated investment in situs property including microwaves and/or radio relay stations.